



WEB COPY

WP No. 16806 of 2



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 28-04-2026

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THE HON'BLE MR JUSTICE C. SARAVANAN

WP No. 16806 of 2026

and

WMP.Nos.18065 & 18066 of 2026

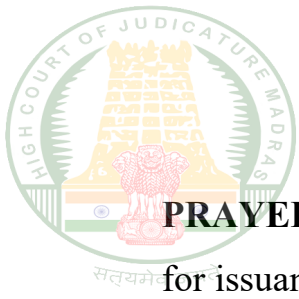
Reliance Infrastructure Limited
Represented by its Senior Manager Ms.Kosha
Gandhi, Having its office at Plot No.34 35, Thilai
nagar, neyveli, cuddalore, Tamilnadu - 607803.

..Petitioner(s)

Vs

1. The Union of India Through Secretary Ministry
of Finance
Department of Revenue,
Government of India, Having its office at
Central Secretariate, North block,
New Delhi - 110001.
2. The State of Tamil Nadu
Through Secretary Commercial Taxes and
Registration Department, Tamil Nadu
Commercial Taxes and Registration
Department Tamil Nadu Secretariate, Fort St.
George, Chennai-600009, Tamilnadu.
3. The Commissioner of State Tax
Tamil Nadu Having his office at Ezhilagam,
Chepauk, Chennai-600005.
4. The State Tax Officer
Panruti Assessment Circle, having his office at
Cuddalore, Tamil Nadu-612001
5. The Deputy Commissioner (Appeals)
having her office at 69/1, 1st Floor, Vardharajan
Nagar, Cuddalore 607 001

..Respondent(s)



PRAYER: Writ Petition is filed under Article 226 of the Constitution of India for issuance of a Writ of Certiorari to call for the records pertaining to the order dated 26.03.2026 passed by respondent No.5 in appeal No.AP/GST/1238/2024 and quash the same as illegal, perverse, without jurisdiction and issued in abuse of process of law and in breach of principles of natural justice.

For Petitioner(s): Mr.Prakas Shah
for Mr. A.K.Rajaraman
For Respondent(s): Mr.K.S.Ramasamy for R1
Senior Standing Counsel
Mr.TNC.Kaushik, for R2 to R5
Addl. Govt. Pleader

ORDER

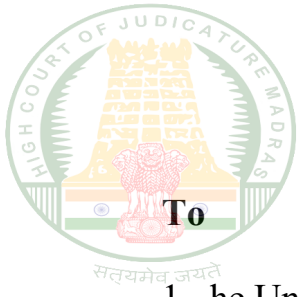
Mr.K.S.Ramasamy, learned Senior Standing Counsel takes notice for the 1st Respondent and Mr.TNC.Kaushik, learned Additional Government Pleader takes notice for the Respondents 2 to 5 and they seek time for filing counter.

2. The Respondents are directed to keep the recovery proceedings in abeyance till 10.06.2026

3. List this case on 10.06.2026 for filing counter and further orders.

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28-04-2026



1. The Union of India Through Secretary Ministry of Finance
Department of Revenue,
Government of India, Having its office at central secretariate, north block,
New Delhi - 110001.
2. The State of Tamil Nadu
Through Secretary Commercial Taxes and Registration Department, Tamil
Nadu Commercial Taxes and Registration Department Tamil Nadu
Secretariate, Fort St. George, Chennai-600009, Tamilnadu.
3. The Commissioner of State Tax
Tamil Nadu Having his office at Ezhilagam, Chepauk, Chennai-600005.
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C.SARAVANAN, J.

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